



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೧೦, ಜನವರಿ, ೨೦೨೩(ಪುಷ್ಯ, ೨೦, ಶಕವರ್ಷ, ೧೯೪೪) BENGALURU, TUESDAY, 10, JANUARY, 2023(PUSHYA, 20, SHAKAVARSHA, 1944)	ನಂ. ೧೧ No. 11
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## GOVERNMENT OF KARNATAKA

No: FD 9 PES 2022

Karnataka Government Secretariat  
Vidhana Soudha,  
Bengaluru, dated: 09<sup>th</sup> January 2023.

### **NOTIFICATION-III**

The draft of the following rules further to amend the Karnataka Excise (Excise Duties and Fees) Rules, 1968, which the Government of Karnataka proposes to make in exercise of the powers conferred by section 71 of the Karnataka Excise Act, 1965 (Karnataka Act 21 of 1966) is hereby published as required by sub-section (1) of section 71 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after thirty days from the date of its publication in the official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft before the expiry of period specified above will be considered by the State Government. The objections or suggestions may be addressed to the Additional Chief Secretary to Government, Finance Department, Vidhana Soudha, Bengaluru - 560001.

### **DRAFT RULES**

**1. Title and commencement.-** (1) These rules may be called the Karnataka Excise (Excise Duties and Fees) (Amendment) Rules, 2023.

(2) They shall be come into force with effect from the 1<sup>st</sup> day of July, 2023.

**2. Amendment of rule 2.-** In the Karnataka Excise (Excise Duties and Fees) Rules, 1968, (hereinafter referred to as the said rules), in rule 2, for clause (1-A), the following shall be substituted, namely:-

“(1-A). In case of Microbrewery, the Excise Duty applicable for twenty-five percent of the annual installed capacity shall be paid along with the licence fee at the rate specified in Schedule A. The next installment of Excise Duty applicable for twenty-five percent of the annual installed capacity shall be paid, when the production of draught beer exceeds twenty-five percent of the annual installed capacity or within the end of December month of the Excise year, whichever is earlier. In case the production of draught beer exceeds fifty percent of the annual installed capacity, the licensee shall pay Excise Duty for such quantity of excess production of draught beer at the rate specified in Schedule A.”

**3. Amendment of rule 2-AAA.-** For rule 2-AAA of the said rules, the following shall be substituted, namely:-

“2-AAA. In case manufacture of draught beer in Microbrewery, in addition to the Excise Duty paid by the licensee under rule 2, an Additional Excise Duty applicable for twenty-five percent of the annual installed capacity shall be paid along with the licence fee at the rate specified in Schedule D1. The next installment of Additional Excise Duty applicable for twenty-five percent of the annual installed capacity shall be paid, when the production of draught beer exceeds twenty-five percent of the annual installed capacity or within the end of December month of the Excise year, whichever is earlier. In case the production of draught beer exceeds fifty percent of the annual installed capacity, the licensee shall pay Additional Excise Duty for the quantity of excess production of draught beer at the rate specified in Schedule D1.”

**4. Amendment of Schedule-A.-** In Schedule-A to the said rules, for Serial No.9 and the entries relating thereto, the following shall be substituted, namely:-

”9. Beer manufactured in the	Rs.10 per bulk litre”
Microbrewery	

**5. Amendment of Schedule-D1.-** For Schedule-D1 to the said rules, and entries relating there under the following shall be substituted, namely:-

**“SCHEDULE D1**  
**[See rule 2-AAA]**

Sl. No.	Name of the Article	Declared price range per bulk litre of Beer		Rate of Additional Excise Duty/ Additional Countervailing duty per BL
		From	To	
		Rs. Ps	Rs. Ps	
1.	Beer manufactured in the Microbrewery	00.00	25.00	Rs.25.00”
		Above 25.00		

By Order and in the name of  
the Governor of Karnataka

(Manjula Nataraj)  
Under Secretary to Government  
Finance Department (Excise)